there is no improvement so far in the earnings of the Railways a net loss of Rs ·50 of a lakh is estimated for the next year.

EXPENDITURE CHARGED TO REVENUE.

8. The budget proposals of Heads of departments for the next year have been subjected to a close and careful scrutiny and the normal requirements of all departments provided for. The important nation-building activities were also considered and funds provided as far as possible. The programme of expenditure charged to revenue of the next year is thus estimated at Rs 229·25 lakhs.

9. *Land Revenue.*—The estimated expenditure for the next year is Rs ·31 of a lakh more than the anticipated actuals of the current year. In pursuance of Section 40 (*c*) of the Jenmi and Kudiyan Amendment Regulation, XII of 1108, a Special Officer with an office staff was appointed in Kumbhom last for the settlement of Jenmikaram throughout the State. In the course of the Special Officer's work, it was found that the normal staff in the taluk offices would not be able to cope with the increased work and additional temporary staff had therefore to be appointed in the taluk offices from Edavom last. Subsequently it was found that the Tahsildars with their various duties to attend to had very little time to devote to this special work and that unaided it might take a very long time for them to complete the work. As the jenmikaram settlement work has to be expedited, the appointment of full-time officers with power to dispose of jenmikaram cases is considered essential. Provision has therefore been made for the appointment of 37 Jenmikaram Settlement Officers with a small additional taluk staff for six months in 1109, as also for the continuance of the office of the Special Officer to the end of Tulam 1109, after which date, the whole work will be placed under the control of the Land Revenue Commissioner. The existing taluk staff is provided for to the end of Dhanu next.

The question of a re-survey and re-settlement was urged on the attention of Government at successive sessions of the Sri Mulam Popular Assembly and the Legislative Council. But before the actual settlement operations are started, it is necessary to draw up a comprehensive memorandum dealing with the principles and the lines of settlement to be followed. A Special Officer has therefore been appointed for the purpose for a period of one year from 10th Edavom 1108. He will devote his attention to the outstanding problems for the future settlement discussed by the Settlement Dewan Peishkar in his final report and, in particular, to the problems relating to the prepartion of current and up-to-date field maps, revision of territorial limits and rearrangement of taluks and pakuthies, the adoption of a uniform commutation rate for the tax on wet lands throughout the State in view of the varying rates of commutation for different proportions of wet land tax, the equalisation of assessment, the simplification of land tenures, the conversion of Thiruppuvaram payments into treasury payments and such other points as are necessary for a proper re-settlement. The

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